



Are you the owner and/or operator of a gas station?

Do you know that there is a fee for storing petroleum products in underground storage tanks (USTs) in California?

The underground storage tank (UST) maintenance fee is imposed upon the owner of a UST for each gallon of petroleum placed into the UST. Effective January 1, 2014, the rate is \$.014 per gallon. We find that while most UST owners are registered with us, they may not be registered for every site where their USTs are located. This may delay our ability to certify to the State Water Resources Control Board that all fees for a site have been paid. We routinely investigate ownership changes and obtain information on each UST site in this state.

If you need to add a location to an existing registration, or register for an underground storage tank maintenance fee account, you can do so using our online registration service. Once registered, you can view and print the registration information packet, related publications, statutes, and regulations.

To register, simply visit the BOE website at www.boe.ca.gov; click on the "New Registration" link, and begin the process to register your UST.

The owner of the UST is liable for payment of the fee. This is true even if the owner does not operate the UST or even if the owner and operator have entered into an agreement that requires the operator to pay the fee on the owner's behalf. However, there are circumstances in which the operator can agree to pay the fee on behalf of the owner (see Underground Storage Tank Maintenance Fee Regulation 1213, Payment of Fee by Operator). For additional information, see publication 88, Underground Storage Tank Maintenance Fee, available on our website at www.boe.ca.gov/pdf/pub88.pdf. You may also order a printed copy using our online ordering system.

If you have questions or would like to learn more about the underground storage tank maintenance fee, follow the link to our webpage http://www.boe.ca.gov/sptaxprog/ust_maint_fee.htm or contact us at 1-800-400-7115 (TTY: 711). Customer service representatives are available to help you from 8:00 a.m. to 5:00 p.m., Pacific time, Monday through Friday, except state holidays.

Please note: If you are not the owner of a UST at a location you operate, please provide this information to the owner so they can learn more about their obligations under the underground storage tank maintenance fee program.

Coming soon: online Cigarette and Tobacco Products License renewal

The BOE is pleased to announce a new online license renewal process for cigarette and tobacco products retailers, manufacturers, importers, wholesalers, and distributors. This new process will improve the efficiency of the BOE programs and eliminate the use of paper renewal forms. The online renewal process is scheduled to be available in March 2014. Once it is available, renewal of all future cigarette and tobacco products licenses will need to be made online. We will notify licensees prior to their renewal date that they need to renew their license online. For updates visit www.boe.ca.gov.

New and revised publications August-December 2013

Annual BOE Calendar (2014) (Publication 300)

Annual Report (2012-13) (Publication 306)

Audits (Publication 76) (10/13)

Behind on Your Payment? What You Need to Know (Publication 54A) (8/13)

California City and County Sales and Use Tax Rates (Publication 71) (7/13)

Cigarette and Tobacco Products Taxes (Publication 93) (8/13)

Closing Out Your Seller's Permit (Publication 74) (12/13)

Collection Procedures (Publication 54) (11/13 and 12/13)

Guide to Online Filing for EFT Accounts (Publication 159EFT) (10/13)

Instructions for Reporting State-Assessed Property—Electric Generation Companies (Publication 67EG) (12/13)

Instructions for Reporting State-Assessed Property—Gas and Electric Companies (Publication 67GE) (12/13)

Instructions for Reporting State-Assessed Property, Intercounty Pipelines and Watercourses (Publication 67PL) (12/13)

Instructions for Reporting State-Assessed Property, Telephone Companies-Local Exchange Carriers (Publication 67LE) (12/13)

Instructions for Reporting State-Assessed Property, Railcar Maintenance Facilities (Publication 67RF) (12/13)

Instructions for Reporting State-Assessed Property, Railroad Companies (Publication 67RR) (12/13)

Instructions for Reporting State-Assessed Property, Telecommunication Carriers (Publication 67TC) (12/13)

Instructions for Reporting State-Assessed Property, Telecommunication Resellers (Publication 67TR) (12/13)

Instructions for Reporting State-Assessed Property, Telephone Companies-Wireless Carriers (Publication 67WT) (12/13)

Interest, Penalties and Fees (Publication 75) (10/13)

Managed Audit Program (Publication 53) (10/13)

Nonprofit Organizations (Publication 18) (11/13)

Operators of Swap Meetings, Flea Markets and Special Events (Publication 111) (11/13)

Publications DVD (Publication 347) (8/13)

State Board of Equalization (General) (Publication 21.G) (9/13)

State Board of Equalization (Runner) (Publication 21.2) (9/13)

State Board of Equalization (Yee) (Publication 21.1) (9/13)

Tax Help for the Restaurant Industry (Michelle Steel) (Publication 281.3) (9/13)

Taxable Sales in California (2nd Qtr 2012 and 3rd Qtr 2012) (Publication 389)

Taxes and Fees Administered by the Board of Equalization (Publication 41) (12/13)

Vending Machine Food Sales (Publication 118) (10/13)

Voluntary Disclosure Program (Publication 178) (10/13)

New and revised translated publications August-December 2013

New Publications:

Appeals (Publication 17) Chinese

Do You Need a California Seller's Permit? (Publication 107) Vietnamese

Environmental Fee (Publication 90) Spanish

Resources to Assist California Businesses (Publication 148.2) Spanish

Taxpayers Know Your Rights (Publication 247) Spanish

Revised Publications:

Auto Repair Garages and Service Stations (Publication 25) Spanish

Board of Equalization Resource Guide to Free Tax Products and Services (Publication 51) Chinese, Korean, Spanish, Vietnamese

California Businesses: How to Identify and Report California Use Tax Due (Publication 123) Chinese, Korean, Spanish and Vietnamese



California Tire Fee (Publication 91) Spanish

Cell Phones (Publication 120) Chinese, Korean, Spanish, Vietnamese

Dining and Beverage Industry (Publication 22) Chinese, Korean, Spanish, Vietnamese, Thai

District Taxes (Publication 44) Spanish

District Taxes and Delivered Sales (Publication 105) Spanish

Do You Need a California Seller's Permit? (Publication 107) Chinese, Korean, Spanish

Efile Guide (Publication 159) Chinese, Korean, Spanish, Vietnamese, Thai

Mandatory Use Tax Registration for Service Enterprises (Publication 126) Chinese, Korean, Spanish, Vietnamese, Russian, Punjabi

Nonprofit Organizations (Publication 18) Spanish

Sales for Resale (Publication 103) Spanish

Shipping and Delivery Charges (Publication 100) Spanish

Vehicles and Vessels: How to Request a Use Tax Clearance for DMV Registration (Publication 52) Spanish

Your California Seller's Permit (Publication 73) Chinese, Korean, Spanish, Vietnamese, Farsi, Thai